

**190B.101 Definitions.**

As used in [this chapter](#), unless the context otherwise requires:

1. “*Department*” means the department of revenue.
2. “*Tax credit*” means the from farm to food donation tax credit as established in [this chapter](#).

[2013 Acts, ch 140, §139, 147](#)

Section takes effect July 1, 2013, and applies to tax years beginning on or after January 1, 2014; 2013 Acts, ch 140, §147